



# मध्यप्रदेश राज्यपत्र

## ( असाधारण )

## प्राधिकार से प्रकाशित

क्रमांक 616]

भोपाल, बुधवार, दिनांक 15 नवम्बर 2017—कार्तिक 24, शक 1939

वाणिज्यिक कर विभाग  
मंत्रालय, वल्लभ भवन, भोपाल

F A 3-83-2017-1-V(154)

Bhopal, the 15<sup>th</sup> November, 2017

In exercise of the powers conferred by section 164 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017), the State Government hereby makes the following rules further to amend the Madhya Pradesh Goods and Services Tax Rules, 2017, namely:-

### AMENDMENTS

1. In the Madhya Pradesh Goods and Services Tax Rules, 2017, -

(i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-

*"Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27<sup>th</sup> October, 2017.";*

- (ii) in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;
- (iii) after rule 97, the following rule shall be inserted, namely:-
 

**“97A. Manual filing and processing.** – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;
- (iv) after rule 107, the following rule shall be inserted, namely:-
 

**“107A. Manual filing and processing.** – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;
- (v) after rule 109, the following rule shall be inserted, namely:-
 

**“109A. Appointment of Appellate Authority-** (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to –

  - (a) the Special Commissioner (Appeals) / Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner;
  - (b) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or State Tax Officer, within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to –

  - (a) the Special Commissioner (Appeals) / Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner;
  - (b) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the State Tax Officer, within six months from the date of communication of the said decision or order.”;
- (vi) after the “FORM GST RFD-01”, the following forms shall be inserted, namely:-

**"FORM-GST-RFD-01 A"**

[See rules 89(1) and 97A]

**Application for Refund (Manual)**

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>						
6.	Amount of Refund Claimed(Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
	Central tax							
	State / UT tax							
	Integrated tax							
	Cess							
	Total							
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]					
		(e)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(g)	Recipient of deemed export					

**DECLARATION [second proviso to section 54(3)]**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name -

Designation / Status

**DECLARATION [section 54(3)(ii)]**

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name -

Designation / Status

**DECLARATION [rule 89(2)(f)]**

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name -

Designation / Status

**SELF- DECLARATION [rule 89(2)(l)]**

I/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name -

Designation / Status

*(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)*

**8. Verification**

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

**Annexure-1****Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4+3)-2]
1	2	3	4	5

**Statement- 3A [rule 89(4)]**

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**Statement-5A [rule 89(4)]**

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**FORM-GST-RFD-01 B**

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

## Refund Order details

b. Refund Sanctioned on provisional basis															
c. Remaining Amount															
d. Refund amount in-admissible															
e. Gross amount to be paid															
f. Interest (if any)															
g. Amount adjusted against outstanding demand under the existing law or under the Act															
h. Net amount to be paid															
17.	Attachments (Orders)	RFD-04; RFD- 06; RFD 07 (Part A)													
Date:	Signature (DSC):														
Place:	Name:														
	Designation:														
	Office Address:														
	"														

(2) This notification shall come into force on the date of their publication in the Official Gazette.

By order and in the name of Governor of Madhya Pradesh,  
ARUN PARMAR, Dy. Secy.